



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF STOCKBRIDGE - WATER UTILITY

Principal Office: P.O. BOX 205
STOCKBRIDGE, WI 53088

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I GAIL ELDRED of
(Person responsible for accounts)

_____, Village of Stockbridge - Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/23/1999
(Date)

WATER UTILITY CLERK
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF STOCKBRIDGE - WATER UTILITY**Utility Address:** P.O. BOX 205
STOCKBRIDGE, WI 53088**When was utility organized?** 1/29/1996**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: GAIL ELDRED**Title:** UTILITY CLERK**Office Address:**P.O. BOX 205
STOCKBRIDGE, WI 53088**Telephone:** (920) 439 - 1700**Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: PAUL G. DENIS**Title:** PARTNER**Office Address:** JONET & FOUNTAIN LLP200 S. WASHINGTON
P.O. BOX 1000
GREEN BAY, WI 54305**Telephone:** (920) 435 - 4361**Fax Number:** (920) 435 - 8227**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: JONET & FOUNTAIN LLP**Title:****Office Address:** JONET & FOUNTAIN LLP200 S. WASHINGTON
P.O. BOX 1000
GREEN BAY, WI 54305**Telephone:** (920) 435 - 4361**Fax Number:** (920) 435 - 8227**E-mail Address:****Date of most recent audit report:** 2/9/1999**Period covered by most recent audit:** Calender 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: GAIL ELDRED**Title:** UTILITY CLERK**Office Address:**

P.O. BOX 205

STOCKBRIDGE, WI 53088

Telephone: (920) 439 - 1700**Fax Number:****E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MARILYN BEHUKA

DENNIS COOK

MONICA KNAUF

MARY MUELLENBACH

TIM NADLER

ROMAN RAPPUS, JR

DICK SCHUMACHER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

Provide the following information regarding the provider(s) of contract services:

Firm Name: MCO

P.O. BOX 418

MENASHA, WI 54952-0418

Contact Person: JARROD BISCHEL**Title:****Telephone:** (920) 751 - 4299**Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates: 11/6/1995 11/6/2000**Provide a brief description of the nature of Contract Operations being provided:**

Provide management and certified personnel to conduct the operation and maintenance of the system. All management decisions are made by the utility.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	140,116	138,053	1
Operating Expenses:			
Operation and Maintenance Expense (401)	47,018	55,549	2
Depreciation Expense (403)	38,282	37,167	3
Amortization Expense (404)	0	0	4
Taxes (408)	4,839	2,094	5
Total Operating Expenses	90,139	94,810	
Net Operating Income	49,977	43,243	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	49,977	43,243	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	6,973	9,696	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	6,973	9,696	
Total Income	56,950	52,939	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	56,950	52,939	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	55,950	55,000	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	8,547	26,684	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	64,497	81,684	
Net Income	(7,547)	(28,745)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(101,874)	(73,129)	19
Balance Transferred from Income (433)	(7,547)	(28,745)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(109,421)	(101,874)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest from bank accounts	6,973	4
Total (Acct. 419):	6,973	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	140,116	0	0	0	140,116	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	140,116	0	0	0	140,116	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,345,941	2,345,041	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	93,476	55,194	2
Net Utility Plant	2,252,465	2,289,847	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	32,567	72,834	6
Special Funds (125)	123,142	15,127	7
Total Other Property and Investments	155,709	87,961	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	86,736	86,972	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	12,762	14,446	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	60,156	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	99,498	161,574	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	27,100	2,031	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	27,100	2,031	
Total Assets and Other Debits	2,534,772	2,541,413	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(109,421)	(101,874)	23
Total Proprietary Capital	(109,421)	(101,874)	
LONG-TERM DEBT			
Bonds (221)	995,000	1,000,000	24
Advances from Municipality (223)	70,671	339,214	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,065,671	1,339,214	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	274,190	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	4,576	4,404	31
Interest Accrued (237)	10,549	23,462	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	289,315	27,866	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,289,207	1,276,207	38
Total Liabilities and Other Credits	2,534,772	2,541,413	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,345,941	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,345,941	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	93,476	0	0	0	9
Total Accumulated Provision	93,476	0	0	0	
Net Utility Plant	2,252,465	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	55,194				55,194	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	38,282				38,282	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	38,282	0	0	0	38,282	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	93,476	0	0	0	93,476	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.46%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Revenue Bonds	0	0	27,100	1
Total			27,100	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
NONE		2
Balance end of year	0	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Revenue Bonds	06/01/1998	06/01/2018	5.30%	995,000	1
Total Bonds (Account 221):				995,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
General Obligation Debt	08/16/1995	08/16/2002	5.50%	70,671	1
Total for Account 223				70,671	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	4,404	1
Accruals:		
Charged water department expense	4,839	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	4,839	
Taxes paid during year:		
County, state and local taxes	4,404	6
Social Security taxes	0	7
PSC Remainder Assessment	263	8
Other (explain):		
NONE		9
Total payments and other debits	4,667	
Balance end of year	4,576	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Revenue Bond Anticipation Notes	13,750	25,056	38,806	0	1
Revenue Bonds		28,863	20,616	8,247	2
Debt Discount		2,031	2,031	0	3
Subtotal	13,750	55,950	61,453	8,247	
Advances from Municipality (223)					
General Obligation Debt	9,712	8,547	15,957	2,302	4
Subtotal	9,712	8,547	15,957	2,302	
Other long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	23,462	64,497	77,410	10,549	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,276,207	0	0	0	0	1,276,207	1
Add credits during year:							
For Services	13,000					13,000	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,289,207	0	0	0	0	1,289,207	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special Assessments	32,567	2
Total (Acct. 124):	32,567	
Special Funds (125):		
Debt Retirement	33,532	3
Bond Reserve	84,240	4
Depreciation Fund	5,370	5
Total (Acct. 125):	123,142	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	12,762	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	12,762	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
	0	14
Total (Acct. 145):	0	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
Due to other funds	274,190	18
Total (Acct. 233):	274,190	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,345,491	0	0	0	2,345,491	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	74,335	0	0	0	74,335	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,282,707	0	0	0	1,282,707	6
Other (specify):					0	7
Average Net Rate Base	988,449	0	0	0	988,449	
Net Operating Income	49,977	0	0	0	49,977	8
Net Operating Income as a percent of						
Average Net Rate Base	5.06%	N/A	N/A	N/A	5.06%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(105,647)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	(105,647)	
Net Income		
Net Income	(7,547)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Contributions in Aid of Construction (Account 271) (Page F-17)

Services were installed and capitalized in prior years. ele

Identification and Ownership - Contacts (Page iv)

August 17, 1999

Ms. Gail Eldred, Utility Clerk
Stockbridge Water Utility
P.O. Box 205
Stockbridge, WI 53088-0205

Re: 1998 Analytical Review DWCCA 5715 ELE

Dear Ms. Eldred:

The analytical review letter you received from the Public Service Commission (PSC), dated June 29, 1999, required a response within 30 days. As of today's date, we have not received a response to this letter. A copy of the letter is enclosed.

Please respond to this letter immediately. Failure to respond to an analytical review letter is in violation of Wisconsin Statutes § 196.07. If a response is not received by August 31, 1999, PSC staff will schedule a visit at your utility. The cost of this visit will be assessed to your utility.

If you have questions prior to preparing your response, please feel free to contact Elaine Engelke at (608) 266-3768.

Sincerely,

Clarence E. Mougins
Compliance Program Manager
Division of Water, Compliance, and Consumer Affairs

CEM:tlk:w:\compl\mougins\1998 AR response letters\5715 no response.doc

Enclosure

cc: Ms. Marilyn Behuka (w/out enclosure)

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

June 29, 1999

Ms. Gail Eldred, Utility Clerk
Stockbridge Water Utility
P.O. Box 205
Stockbridge, WI 53088-0205

1998 Analytical Review DWCCA-5715-ELE

Dear Ms. Eldred:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. The Commission adopted benchmark depreciation ranges during 1996. By letter dated December 2, 1998, with regard to analytical review of the 1997 annual report, your utility was provided with computation of 1.77 percent composite depreciation rate for computing depreciation expense on the average of total depreciable water utility plant accounts. As indicated below, it appears that your utility did not use the authorized composite depreciation rate during 1998.

For 1998, the authorized composite depreciation rate of 1.77 percent times the average of first of year and end of year depreciable plant investment of \$2,335,284 results in total accruals of \$41,335, whereas only \$38,282 is reported on page F-7, line 4. The apparent under accrual is \$3,053.

We highly recommend that this under accrual be recorded as an adjusting journal entry during 1999 by debiting Account 435, Miscellaneous Debits to Surplus, and crediting Account 110, Accumulated Depreciation. This will more properly reflect exhaustion of service life of plant assets so that retirement losses will not occur in the future. If your utility does not adopt the authorized benchmark depreciation rates, the utility's file at the PSC will be updated to indicate this fact, and this would be a consideration in future rate cases if amortization of retirement losses was requested by your utility. Please state your intentions with regard to this matter.

2. During our review, we noted that dollars are reported in Account 311, Structures and Improvements, Water Utility Plant in Service schedule, pages W-8 and W-9. In the 1997 review letter dated December 2, 1998, we asked your utility to transfer the amounts reported in Account 311 to Account 310, Land. We assume that the \$15,127 represents the cost of land for the well and pumping station. Please confirm that Account 310 is the correct account for this amount and transfer it from Account 311 to Account 310, or

FINANCIAL SECTION FOOTNOTES

otherwise furnish an explanation of this amount.

3. During our review, we noted \$13,000 reported for services contributions in Account 271, Contributions in Aid of Construction, page F-17. However, no corresponding dollars are reported for additions in Account 345, Services, page W-9, or unit additions in Water Services, page W-16. Please furnish an explanation of these contributions.

4. During our review, we noted \$138,269 reported in Account 332, Water Treatment Equipment, Water Utility Plant in Service schedule, pages W-8 and W-9. However, the statistical schedule for water treatment, on page W-14 has not been completed. Please provide this information.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\june 29 1999 rev letters e 1.doc

cc: Ms. Marilyn Behuka
Response received 8/24/99
Item 1: will use 1.77% in 1999
Item 2: \$15,127 will be transferred to 311 in 1999.
Item 3: services were installed and capitalized previously.
Item 4: W-14 info provided.
ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	139,334	1
Total Sales of Water	139,334	
Other Operating Revenues		
Forfeited Discounts (470)	387	2
Other Water Revenues (474)	395	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	782	
Total Operating Revenues	140,116	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	9,654	5
General Operating Expenses (680-690)	37,364	6
Total Operation and Maintenance Expenses	47,018	
Other Operating Expenses		
Depreciation Expense (403)	38,282	7
Amortization Expense (404)		8
Taxes (408)	4,839	9
Total Other Operating Expenses	43,121	
Total Operating Expenses	90,139	
NET OPERATING INCOME	49,977	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	3	106	569	2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	106	569	
Metered Sales to General Customers (461)				
Residential	266	11,329	71,265	4
Commercial	30	2,242	12,280	5
Industrial	2	118	686	6
Total Metered Sales to General Customers (461)	298	13,689	84,231	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		54,534	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	302	13,795	139,334	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	54,534	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	54,534	
Forfeited Discounts (470):		
Customer late payment charges	387	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	387	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
Well permits	175	8
Meter reinstallation charge	220	9
Total Other Water Revenues (474)	395	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	1,384	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	3,506	3
Chemicals (630)	1,857	4
Supplies and Expenses (640)	570	5
Repairs of Water Plant (650)	2,337	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	9,654	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	12,465	8
Office Supplies and Expenses (681)	1,644	9
Outside Services Employed (682)	19,299	10
Insurance Expense (684)	1,290	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	2,666	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	37,364	
Total Operation and Maintenance Expenses	47,018	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		4,576	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		4,576	
Social Security		0	3
PSC Remainder Assessment		263	4
Other (specify): NONE			5
Total tax expense		4,839	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Calumet				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.198103				3
County tax rate	mills		5.381649				4
Local tax rate	mills		5.440738				5
School tax rate	mills		13.804100				6
Voc. school tax rate	mills		1.794107				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.618697				10
Less: state credit	mills		2.238700				11
Net tax rate	mills		24.379997				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.440738				14
Combined School Tax Rate	mills		15.598207				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.038945				17
Total Tax Rate	mills		26.618697				18
Ratio of Local and School Tax to Total	dec.		0.790382				19
Total tax net of state credit	mills		24.379997				20
Net Local and School Tax Rate	mills		19.269516				21
Utility Plant, Jan. 1	\$	2,345,041	2,345,041				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	2,345,041	2,345,041				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,345,041	2,345,041				26
Assessment Ratio	dec.		0.749173				27
Assessed Value	\$	1,756,841	1,756,841				28
Net Local & School Rate	mills		19.269516				29
Tax Equiv. Computed for Current Year	\$	33,853	33,853				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	4,576					32
Tax equiv. for current year (see note 6)	\$	4,576					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	15,127		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	46,262		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	61,389	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	190,821		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	39,124		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	61,815		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	291,760	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	138,269		23
Total Water Treatment Plant	138,269	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	10,207		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			15,127	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			46,262	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	61,389	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			190,821	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			39,124	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			61,815	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	291,760	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			138,269	23
Total Water Treatment Plant	0	0	138,269	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			10,207	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	202,942		26
Transmission and Distribution Mains (343)	1,420,529		27
Fire Mains (344)	0		28
Services (345)	105,888		29
Meters (346)	32,302	900	30
Hydrants (348)	81,755		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,853,623	900	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	2,345,041	900	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,345,041	900	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			202,942	26
Transmission and Distribution Mains (343)			1,420,529	27
Fire Mains (344)			0	28
Services (345)			105,888	29
Meters (346)			33,202	30
Hydrants (348)			81,755	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	0	0	1,854,523	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			0	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	0	
Total utility plant in service directly assignable	0	0	2,345,941	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	0	0	2,345,941	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,055	1,055	1
February			906	906	2
March			1,023	1,023	3
April			1,255	1,255	4
May			1,348	1,348	5
June			1,206	1,206	6
July			1,487	1,487	7
August			1,415	1,415	8
September			1,180	1,180	9
October			1,207	1,207	10
November			1,025	1,025	11
December			1,080	1,080	12
Total for year	0	0	14,187	14,187	
Less: Measured or estimated water used in main flushing and water treatment during year				267	13
Less: Other utility use				100	14
Other utility use explanation:					15
Water main break					
Water pumped into distribution system				13,820	16
Less: Water sold				13,795	17
Losses and unaccounted for				25	18
Percent unaccounted for to the nearest whole percent (%)				0%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				150	21
Date of maximum: 8/5/1998					22
Cause of maximum:					23
Main Break					
Minimum gallons pumped by all methods in any one day during reporting year				26	24
Date of minimum: 3/2/1998					25
Total KWH used for pumping for the year				44,415	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1015 W LAKE STREET	1(II 100)	185	8	230,400	Yes	1
1015 W LAKE STREET	2(II099)	185	8	259,200	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGHLIFT 1	HIGHLIFT 2	WELL 1	1
Location	PUMP HOUSE	PUMP HOUSE	PUMP HOUSE	2
Purpose	P	P	P	3
Destination	D	D	R	4
Pump Manufacturer	SIMMONS	SIMMONS	GOULDS	5
Year Installed	1995	1995	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	165	165	160	8
Pump Motor or Standby Engine Mfr	U S	U S	U S	10
Year Installed	1995	1995	1995	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	10	10	7	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 2			14
Location	PUMP HOUSE			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	GOULDS			18
Year Installed	1995			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	180			21
Pump Motor or Standby Engine Mfr	U S			23
Year Installed	1995			24
Type	ELECTRIC			25
Horsepower	7			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	1A	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	R	4
Year constructed	1995	1995	5
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	6
Elevation difference in feet (See Headnote 3.)	144	0	7
Total capacity in gallons	150,000	44,000	8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	N		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	1.500	109	0	0	0	109
P	D	2.000	102	0	0	0	102
P	D	6.000	2,195	0	0	0	2,195
P	D	8.000	51,175	0	0	0	51,175
Total Within Municipality			53,581	0	0	0	53,581
Total Utility			53,581	0	0	0	53,581

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	355	0	0	0	355	65	1
M	1.500	3	0	0	0	3		2
M	2.000	2	0	0	0	2		3
P	4.000	1	0	0	0	1		4
Total Utility		361	0	0	0	361	65	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	300	12	0	0	312	30	1
1.000	1	1	0	0	2	0	2
2.000	2	1	0	0	3	0	3
Total:	303	14	0	0	317	30	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	268	20	2	3	0	19	312	1
1.000	0	1	0	1	0	0	2	2
2.000	0	1	0	2	0	0	3	3
Total:	268	22	2	6	0	19	317	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	88				88	2
Total Fire Hydrants	88	0	0	0	88	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	88
Number of distribution system valves end of year:	105
Number of distribution valves operated during year:	105

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 630 - Decrease in chemical usage due to no longer testing for sulphur and high usage was required in 1997 as per 1997 report.

Account 682 - Decrease due to reduction in number of required lateral inspections.

Property Tax Equivalent (Water) (Page W-07)

At the time of formation of the utility the Village Board directed the utility to utilize the gross receipts method to calculate the tax equivalent.

Water Utility Plant in Service (Page W-08)

a/c 311 transferred to a/c 310 7/21/99 ele

Reservoirs, Standpipes & Water Treatment (Page W-14)

water treatment info provided per utility response of 8/24/99 ele
